

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF Windsor Heights, IOWA DUE: December 1, 2016		16207701500000 City Administrator 1133 66th St Windsor Heights, IA 50324 <small>(Please correct any error in name, address, and ZIP Code)</small>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,121,827		3,121,827	2,969,819
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	3,121,827		3,121,827	2,969,819
Delinquent property taxes	0		0	
TIF revenues	1,718,679		1,718,679	1,788,608
Other city taxes	20	0	20	325,527
Licenses and permits	318,417	0	318,417	47,870
Use of money and property	3,656	0	3,656	2,100
Intergovernmental	843,599	0	843,599	901,863
Charges for fees and service	293,125	725,495	1,018,620	1,037,985
Special assessments	0	0	0	0
Miscellaneous	455,949	0	455,949	553,786
Other financing sources	1,885,243	0	1,885,243	1,845,329
Total revenues and other sources	8,640,515	725,495	9,366,010	9,472,887
Expenditures and Other Financing Uses				
Public safety	2,669,404	0	2,669,404	2,868,973
Public works	585,306	0	585,306	551,552
Health and social services	3,000	0	3,000	3,000
Culture and recreation	434,507	0	434,507	439,502
Community and economic development	84,471	0	84,471	221,806
General government	675,890	0	675,890	760,185
Debt service	1,960,398	0	1,960,398	1,960,383
Capital projects	768,828	0	768,828	1,100,000
Total governmental activities expenditures	7,181,804	0	7,181,804	7,905,401
Business type activities	0	559,860	559,860	615,499
Total ALL expenditures	7,181,804	559,860	7,741,664	8,520,900
Other financing uses, including transfers out	1,827,243	15,000	1,842,243	1,845,329
Total ALL expenditures/And other financing uses	9,009,047	574,860	9,583,907	10,366,229
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-368,532	150,635	-217,897	-893,342
Beginning fund balance July 1, 2015	6,656,647	467,588	7,124,235	8,098,190
Ending fund balance June 30, 2016	6,288,115	618,223	6,906,338	7,204,848

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 3,392,425	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 6,730,000		
		General obligation debt limit	\$ 19,142,188

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk	Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Marcia Woodke	Telephone →	Area Code 515	Number 279-3662
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Windsor Heights						<div><input type="checkbox"/> GAAP</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div>		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
1	Section A - TAXES											1			
2	Taxes levied on property	1,803,928	951,127		315,040	51,732		3,121,827			3,121,827	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,803,928	951,127		315,040	51,732		3,121,827		T01	3,121,827	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,803,928	951,127		315,040	51,732	0	3,121,827			3,121,827	6			
7	TIF revenues			1,718,679				1,718,679		T01	1,718,679	7			
	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	20						20		T19	20	13			
14	Other local option taxes							0		T09	0	14			
15	TOTAL OTHER CITY TAXES	20	0	0	0	0	0	20	0		20	15			
16	Section B - LICENSES AND PERMITS	318,417						318,417		T29	318,417	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	3,584	57			15		3,656		U20	3,656	18			
19	Rents and royalties							0		U40	0	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	3,584	57	0	0	15	0	3,656	0		3,656	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	5,344						5,344		B89	5,344	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	5,344	0	0	0	0	0	5,344	0		5,344	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Windsor Heights						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		600,595					600,595		C46	600,595	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants					237,660		237,660		C89	237,660	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	600,595	0	0	237,660	0	838,255	0		838,255	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	5,344	600,595	0	0	237,660	0	843,599	0		843,599	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	15,000	A91	15,000	73				
74	Sewer							0	45,698	A80	45,698	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	352,200	A81	352,200	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Windsor Heights						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	312,597	A80	312,597	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	9,409						9,409		A89	9,409	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	32,845						32,845		A89	32,845	92				
93	Ambulance charges	85,328						85,328		A89	85,328	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	164,013						164,013		A61	164,013	100				
101	Animal control charges	260						260		A89	260	101				
102	Other charges - Specify	1,270						1,270			1,270	102				
103	Pay in lieu of taxes-non federal							0			0	103				
104	TOTAL CHARGES FOR SERVICE	293,125	0	0	0	0	0	293,125	725,495		1,018,620	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	29,979				13,993		43,972		U99	43,972	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	334,666						334,666		U30	334,666	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Pay in lieu of taxes-non federal	39,048						39,048			39,048	114				
115	Refunds/reimbursements	11,274						11,274			11,274	115				
116	Health Ins reimbursements		26,989					26,989			26,989	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	414,967	26,989	0	0	13,993	0	455,949	0		455,949	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Windsor Heights						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,839,385	1,578,768	1,718,679	315,040	303,400	0	6,755,272	725,495		7,480,767	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				43,000			43,000		NR	43,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	72,000	50,000					122,000			122,000	127				
128	Internal TIF loans and transfers in				1,592,223	128,020		1,720,243			1,720,243	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	72,000	50,000	0	1,635,223	128,020	0	1,885,243	0		1,885,243	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,911,385	1,628,768	1,718,679	1,950,263	431,420	0	8,640,515	725,495		9,366,010	132				
133												133				
134	Beginning fund balance July 1, 2015	3,839,667	457,668	1,386,891	302,251	670,170		6,656,647	467,588		7,124,235	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	6,751,052	2,086,436	3,105,570	2,252,514	1,101,590	0	15,297,162	1,193,083		16,490,245	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Windsor Heights						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1				
2	Police department/Crime prevention — Current operation	1,392,793	466,918					1,859,711		E62	1,859,711	2				
3	Purchase of land and equipment	28,420						28,420		G62	28,420	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	8,870						8,870		E89	8,870	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	432,148	172,444			13,563		618,155		E24	618,155	13				
14	Purchase of land and equipment	27,647						27,647		G24	27,647	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation	37,589	9,043					46,632		E32	46,632	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	71,987	7,549					79,536		E66	79,536	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	433						433		E32	433	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	1,999,887	655,954		0	13,563	0	2,669,404			2,669,404	40				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		397,873					397,873		E44	397,873	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		65,450					65,450		E44	65,450	48
49	Traffic control safety — Current operation		5,477					5,477		E44	5,477	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	3,140	113,366					116,506		E44	116,506	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	3,140	582,166		0	0	0	585,306			585,306	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	3,000						3,000		E79	3,000	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,000	0				0	3,000			3,000	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	200,108						200,108		E52	200,108	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	73,552	10,219					83,771		E61	83,771	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	98,100	10,080					108,180		E61	108,180	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	2,455						2,455		E61	2,455	135
136	Other culture and recreation	39,993						39,993		E61	39,993	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	414,208	20,299		0	0	0	434,507			434,507	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	6,745	18,249	8,325				33,319		E50	33,319	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		290					290		E89	290	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates		50,862					50,862		E89	50,862	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	6,745	69,401	8,325	0	0	0	84,471			84,471	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF Windsor Heights						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	80,866	3,686					84,552		E29	84,552	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	386,937	110,592					497,529		E23	497,529	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	4,883						4,883		E89	4,883	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	88,926						88,926		E25	88,926	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	561,612	114,278	0	0	0	0	675,890			675,890	176
177	Section G — DEBT SERVICE				1,960,398			1,960,398			1,960,398	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,960,398	0	0	1,960,398			1,960,398	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	2014 Streets project					466,177		466,177			466,177	184
185	HUB expenses					19,755		19,755			19,755	185
186	63rd St/Hickman Streetscape					282,896		282,896			282,896	186
187	Subtotal Regular Capital Projects	0	0			768,828	0	768,828			768,828	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	768,828	0	768,828			768,828	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,988,592	1,442,098	8,325	1,960,398	782,391	0	7,181,804			7,181,804	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								38,187	E80	38,187	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								291,011	E81	291,011	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								230,662	E80	230,662	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								559,860		559,860	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,988,592	1,442,098	8,325	1,960,398	782,391	0	7,181,804	559,860		7,741,664	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		107,000					107,000	15,000		122,000	255
256	Internal TIF loans/repayments and transfers out			1,720,243				1,720,243			1,720,243	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	107,000	1,720,243	0	0	0	1,827,243	15,000		1,842,243	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,988,592	1,549,098	1,728,568	1,960,398	782,391	0	9,009,047	574,860		9,583,907	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		537,338	1,377,002	292,116			2,206,456			2,206,456	264
265	Committed							0			0	265
266	Assigned					319,199	0	319,199			319,199	266
267	Unassigned	3,762,460					0	3,762,460			3,762,460	267
268	Total Governmental	3,762,460	537,338	1,377,002	292,116	319,199	0	6,288,115			6,288,115	268
269	Proprietary								618,223		618,223	269
270	Total ending fund balance June 30, 2016	3,762,460	537,338	1,377,002	292,116	319,199	0	6,288,115	618,223		6,906,338	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	6,751,052	2,086,436	3,105,570	2,252,514	1,101,590	0	15,297,162	1,193,083		16,490,245	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Windsor Heights Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 200,108 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	2,126,278
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt									
Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year Issued (b)	Retired (c)	Debt Outstanding JUNE 30, 2016				Interest paid this year (h)	
				General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 11,649,068	29U	39U 1,526,643	49U 3,392,425	49U 6,730,000	49U	49U	I89 433,755	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	11,649,068	0	1,526,643	3,392,425	6,730,000	0	0	433,755	
B. Short-term debt									
Outstanding as of JULY 1, 2015				61V \$	Amount - Omit cents				
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014									
				\$	382,843,762	x .05 = \$	19,142,188		
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$	\$	599,009	3,555,982	6,906,338				
	1,707,097	1,044,250							
REMARKS							V98		